

2/18, 2014

Via Certified Mail –
Return Receipt Requested

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Ave., N.W.
Washington, D.C. 20210

2/18/2014 10:12 AM
MAIL ROOM

TOP HAT REGISTRATION STATEMENT

Ladies and Gentlemen:

In accordance with Department of Labor Reg. §2520.104-23, the Superior Foods Company, located at 4243 Broadmoor Avenue S.E., Kentwood, Michigan 49512, and assigned EIN 38-2427555 by the Internal Revenue Service, hereby declares that it has adopted a new unfunded plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees presently covered under the Plan is as follows:

<u>PLAN NAME:</u>	<u>PARTICIPANTS COVERED</u> <u>AS OF 1-1 2014:</u>
The Superior Foods Company Deferred Bonus Plan	4

The Superior Foods Company Phantom Stock Plan, for which a top hat registration statement was previously filed is still in effect with 3 participants covered currently. The filing of this statement is intended solely to comply with Reg. §2520.104-23 to the extent it applies, and may not, by itself, be treated as an admission by Superior Foods Company that the arrangements described herein are an "employee pension benefits plan" subject to the Employee Retirement Income Security Act of 1974, as amended.

Respectfully submitted,

Superior Foods Company
By: [Signature]
JIM OSTERHAUSEN
Its: [Signature]
PRESIDENT





Superior Foods Company
P.O. Box 888350
Grand Rapids, MI 49588-8350

**RETURN RECEIPT
REQUESTED**

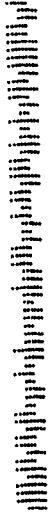
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TOP HAT PLAN EXEMPTION
PENSION AND WELFARE ADMIN.
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200 CONSTITUTION AVE NW
WASHINGTON, D.C. 20210

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